

# ESTIMATED UTILITY PROPERTY TAX

# Taxpayer's Worksheet - Keep for your records

1 2021 Utility Property Tax (see Notice of Value and Tax Bill, Line 3)	1
2 2021 Overpayment applied to 2022 taxes	2
3 Balance of Estimated Utility Property Tax (Line 1 minus Line 2)	3

# **COMPUTATION AND RECORD OF PAYMENTS**

Date Paid	Amount of each Installment (1/4 of Line 1 of worksheet)	2021 Overpayment Applied to Installment	Balance Due	Calendar Year Due Dates
				April 15, 2022
				June 15, 2022
				Sept. 15, 2022
				Dec. 15, 2022

# **IMPORTANT:**

THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATED TAX PAYMENT REQUIREMENTS HAVE NOT BEEN MET



# ESTIMATED UTILITY PROPERTY TAX -- Payment Form 1



Due April 15, 2022	
Name of Taxpayer Taxpayer Identif	ication Number
Number & Street Address	
Address (continued)	
City / Town State Zip Code + 4 (or Canadian F	Postal Code)
Enclose, but do not staple or tape  Amount of Paymer	nt
your payment to this estimate.	
	Enclose, but do not staple or tape your payment to this estimate. Do not file a \$0 estimate.  MAIL TO: NH DRA PO BOX 637 CONCORD NH 03302-0637  Amount of Payment  Make Check Payable to: STATE OF NEW HAMPSHIRE  MAIL TO: NH DRA PO BOX 637 CONCORD NH 03302-0637  Athis line to submit Estimated Utility Property Tax. Keep the Estimated Tax Worksheet for your records  Hampshire Date of Estimated Utility  ESTIMATED UTILITY
MAIL TO	<b>)</b> :
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DP-255-E5 2022	
Rev 1.0 07/2021	ords
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New Hampshire	
Department of ESTIMATED II	TILITY
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Enclose, but do not staple or tape  Amount of Paymer	nt
Enclose, but do not staple or tape your payment to this estimate.  Do not file a \$0 estimate.	
Make Check Payable to	

MAIL TO: NH DRA PO BOX 637 CONCORD NH 03302-0637



# **ESTIMATED UTILITY** PROPERTY TAX -- Payment Form 3

	Due Sept. 15, 2022							
Name of Taxpayer		Taxp	ayer lo	lentifi	cation	Numb	er	
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Number & Street Address								
Address (continued)								
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				DRA BOX 6	37			
						03302	-0637	
DP-255-ES 2022								
Rev 1.0 07/2021								
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New Hampshire	2022							
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Revenue Administration	DP-255-ES PROPI	ERTY TA	4X	Pav	vme	nt Fo	orm 4	ļ
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	Due Dec. 15, 2022							
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NH DRA

PO BOX 637

CONCORD NH 03302-0637





# ESTIMATED UTILITY PROPERTY TAX

# **INSTRUCTIONS**

## **Who Must Pay Estimated Tax**

Every utility or utility owner required to file a Utility Property Tax Payment Form must also make Estimated Utility Property Tax payments for the subsequent tax year, unless the annual estimated tax is less than \$200.

#### Where to File

File online at Granite Tax Connect www.revenue.nh.gov/gtc or mail to NH DRA, PO Box 637, Concord NH 03302-0637.

## When to Make Estimated Tax Payments

One quarter of the estimated utility property tax is due on April 15, June 15, September 15 and December 15 of the tax year. If any of these dates fall on a weekend or legal holiday, the estimated tax payment is due on the next business day.

## Payment of Estimated Tax

Estimated tax may be paid in full with the initial declaration (Estimated Utility Property Tax, Payment Form 1) or in equal installments on the due dates stated above. Make checks payable to State of New Hampshire.

## **Rounding Off**

Money items on all forms shall be rounded off to the nearest whole dollar.

#### **Underpayment Penalty**

A penalty may be imposed under RSA 21-J:32 for an underpayment of estimated taxes if the payments are less than 90% of that tax period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

## **Exceptions to the Underpayment Penalty**

The penalty shall not apply if you meet one of the exceptions provided in RSA 21-J:32. Use Form DP-2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty due.

#### **Need Forms?**

To obtain additional forms visit our website at <u>www.revenue.nh.gov</u> or call the Forms Line at (603) 230-5001.

#### **Need Help?**

Questions not covered here may be answered in our "Frequently Asked Questions" available on our website at: <a href="www.revenue.nh.gov">www.revenue.nh.gov</a> or call Taxpayer Services at (603) 230-5920, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the Department should include the taxpayer name, taxpayer identification number, the name of a contact person and a daytime telephone number. Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.